

FYE 2009 Review - Annual Financial Report

School District: Barren County
 Audit Firm Name: Campbell, Myers & Rutledge, PLLC.
 Date: 2/23/2010
 1st Audit Reviewer: Kem Delaney-Ellis
 2nd Audit Reviewer:

Date Generated: February 23, 2010 3:24:26 PM

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|---------------|---------------|---------------|---|
| Fund 1 (General) (110) | | | | | | |
| Revenue (Local) - 1XXX | 7,887,081.23 | 8,066,093.10 | -179,011.87 | 8,066,091.00 | 2.10 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 3,930,328.16 | 6,537,385.77 | -2,607,057.61 | 0.00 | 6,537,385.77 | |
| Revenue (State) - 3XXX (Not 3900) | 18,146,140.00 | 18,151,601.33 | -5,461.33 | 24,688,987.00 | -6,537,385.67 | Intergovernmental - State, On behalf payments are not separated; see page 25 of audit report. |
| Revenue (Federal) - 4XXX | 107,179.62 | 126,134.68 | -18,955.06 | 126,135.00 | -0.32 | |
| Total Revenues | 30,070,729.01 | 32,881,214.88 | -2,810,485.87 | 32,881,213.00 | 1.88 | |
| Expenditures-Not including Transfers Out or On Behalf | 26,054,774.14 | 26,024,492.47 | 30,281.67 | 32,532,550.00 | -6,508,057.53 | |
| Expenditures-On Behalf | 3,930,328.16 | 6,537,385.77 | -2,607,057.61 | 0.00 | 6,537,385.77 | |
| Total Expenditures | 29,985,102.30 | 32,561,878.24 | -2,576,775.94 | 32,532,550.00 | 29,328.24 | |
| Excess (Deficiency) of Revenues Over Expenditures | 85,626.71 | 319,336.64 | -233,709.93 | 348,663.00 | -29,326.36 | |
| Other Financing Sources - Not Transfers In | 81,849.47 | 81,849.47 | 0.00 | 81,849.00 | 0.47 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 87,707.00 | 87,707.00 | 0.00 | 117,033.00 | -29,326.00 | |
| Total Other Financing Sources, Uses and Transfers | -5,857.53 | -5,857.53 | 0.00 | -35,184.00 | 29,326.47 | |
| Net Change in Fund Balance | 79,769.18 | 313,479.11 | -233,709.93 | 313,479.00 | 0.11 | |
| Beginning Fund Balance - July 1 | 814,320.49 | 814,320.49 | 0.00 | 814,320.00 | 0.49 | |
| Ending Balance - June 30 | 894,089.67 | 1,127,799.60 | -233,709.93 | 1,127,799.00 | 0.60 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 1 | | | | | | |
| On-Behalf Revenues by Fund | 3,930,328.16 | 6,537,385.77 | -2,607,057.61 | 0.00 | 6,537,385.77 | On behalf payments are not separated in audit report; |
| On-Behalf Expenditures by Fund | 3,930,328.16 | 6,537,385.77 | -2,607,057.61 | 0.00 | 6,537,385.77 | |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|--------------|------------|--------------|------------|----------|
| Fund 2 (Special Revenue) (220) | | | | | | |
| Revenue (Local) - 1XXX | 294,473.87 | 294,473.87 | 0.00 | 294,473.00 | 0.87 | |
| Revenue (State) - 3900 (On-Behalf Payments) not project 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) project 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) – 3XXX (not 3900) | 1,728,411.12 | 1,728,411.12 | 0.00 | 1,728,411.00 | 0.12 | |
| Revenue (Federal) – 4XXX | 3,901,271.84 | 3,902,026.27 | -754.43 | 3,901,272.00 | 754.27 | |
| Total Revenues | 5,924,156.83 | 5,924,911.26 | -754.43 | 5,924,156.00 | 755.26 | |
| Expenditures-Not including Transfers Out and not 0280 | 6,012,618.26 | 6,012,618.26 | 0.00 | 6,011,863.00 | 755.26 | |
| Expenditures-On Behalf without object 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf with object 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 6,012,618.26 | 6,012,618.26 | 0.00 | 6,011,863.00 | 755.26 | |
| Excess (Deficiency) of Revenues Over Expenditures | -88,461.43 | -87,707.00 | -754.43 | -87,707.00 | 0.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 87,707.00 | 87,707.00 | 0.00 | 87,707.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 87,707.00 | 87,707.00 | 0.00 | 87,707.00 | 0.00 | |
| Net Change in Fund Balance | -754.43 | 0.00 | -754.43 | 0.00 | 0.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Balance - June 30 | -754.43 | 0.00 | -754.43 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 2 | | | | | | |
| Revenue (State) - 3900 (On-Behalf Payments) not project 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) project 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf without object 168X | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-On Behalf with object 168X only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|--------------|------------|---------------|---------------|----------------------------|
| Fund 310 (Capital Outlay) (310) | | | | | | |
| Revenue (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) – 3XXX | 407,936.00 | 407,936.00 | 0.00 | 407,936.00 | 0.00 | |
| Total Revenues | 407,936.00 | 407,936.00 | 0.00 | 407,936.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 407,936.00 | 407,936.00 | 0.00 | 323,026.00 | 84,910.00 | |
| Total Expenditures | 407,936.00 | 407,936.00 | 0.00 | 323,026.00 | 84,910.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | 84,910.00 | -84,910.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 84,910.00 | -84,910.00 | Classification differences |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | -84,910.00 | 84,910.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 320 (Building) (320) | | | | | | |
| Revenue (Local) - 1XXX | 2,124,147.00 | 2,124,147.00 | 0.00 | 2,124,147.00 | 0.00 | |
| Revenue (State) – 3XXX | 1,492,488.00 | 1,492,488.00 | 0.00 | 1,492,488.00 | 0.00 | |
| Total Revenues | 3,616,635.00 | 3,616,635.00 | 0.00 | 3,616,635.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 3,616,635.00 | 3,616,635.00 | 0.00 | 298,969.00 | 3,317,666.00 | |
| Total Expenditures | 3,616,635.00 | 3,616,635.00 | 0.00 | 298,969.00 | 3,317,666.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | 3,317,666.00 | -3,317,666.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 3,317,666.00 | -3,317,666.00 | Classification differences |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | -3,317,666.00 | 3,317,666.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|---------------|---------------|---------------|--|
| Fund 360 (Construction) (360) | | | | | | |
| Revenue (Local) - 1XXX | 101,141.70 | 101,141.70 | 0.00 | 101,142.00 | -0.30 | |
| Revenue (State) – 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) – 4XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Revenues | 101,141.70 | 101,141.70 | 0.00 | 101,142.00 | -0.30 | |
| Expenditures-Not including Transfers Out | 8,540,764.41 | 9,836,173.04 | -1,295,408.63 | 9,836,173.00 | 0.04 | |
| Expenditures-On Behalf | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 8,540,764.41 | 9,836,173.04 | -1,295,408.63 | 9,836,173.00 | 0.04 | |
| Excess (Deficiency) of Revenues Over Expenditures | -8,439,622.71 | -9,735,031.34 | 1,295,408.63 | -9,735,031.00 | -0.34 | |
| Other Financing Sources - Not Transfers In - Not 52XX | 11,628,260.00 | 11,628,260.00 | 0.00 | 11,628,260.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 11,628,260.00 | 11,628,260.00 | 0.00 | 11,628,260.00 | 0.00 | |
| Net Change in Fund Balance | 3,188,637.29 | 1,893,228.66 | 1,295,408.63 | 1,893,229.00 | -0.34 | |
| Beginning Fund Balance - July 1 | -4,868,806.78 | -4,868,806.78 | 0.00 | -237,302.00 | -4,631,504.78 | Beginning balance differences to be determined |
| Ending Balance - June 30 | -1,680,169.49 | -2,975,578.12 | 1,295,408.63 | 1,655,927.00 | -4,631,505.12 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| On-Behalf Payments Comparison - Fund 360 | | | | | | |
| On-Behalf Revenues by Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| On-Behalf Expenditures by Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Difference | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|---------------|---------------|---|
| Fund 400 - Debt Service Fund | | | | | | |
| Revenue Local (1XXX) | 0.00 | 0.00 | 0.00 | 61,014.00 | -61,014.00 | Debt Service Fund is not included in Munis; see page 15 of audit report |
| Revenue State (3XXX) | 0.00 | 0.00 | 0.00 | 637,012.00 | -637,012.00 | |
| Total Revenues | 0.00 | 0.00 | 0.00 | 698,026.00 | -698,026.00 | |
| Expenditures - Not Including Transfers Out | 0.00 | 0.00 | 0.00 | 4,129,931.00 | -4,129,931.00 | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 4,129,931.00 | -4,129,931.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | -3,431,905.00 | 3,431,905.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 83,595.00 | -83,595.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 3,431,902.00 | -3,431,902.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | 3,515,497.00 | -3,515,497.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 83,592.00 | -83,592.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 1,290,737.00 | -1,290,737.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 1,374,329.00 | -1,374,329.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 410 - Debt Service Fund - SFCC | | | | | | |
| Revenue Local (1XXX) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue State (3XXX) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures - Not Including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Excess (Deficiency) of Revenues Over Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Not Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only – 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Other Financing Sources, Uses and Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Change in Fund Balance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Fund Balance - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Balance - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|---------------|---------------|---------------|--|
| Total Governmental Funds | | | | | | |
| Total Revenues - Governmental Funds | 40,120,598.54 | 42,931,838.84 | -2,811,240.30 | 43,629,108.00 | -697,269.16 | See above |
| Total Expenditures - Governmental Funds | 48,563,055.97 | 52,435,240.54 | -3,872,184.57 | 53,132,512.00 | -697,271.46 | |
| Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds | -8,442,457.43 | -9,503,401.70 | 1,060,944.27 | -9,503,404.00 | 2.30 | |
| Total Other Financing Sources, Uses and Transfers - Governmental Funds | 11,710,109.47 | 11,710,109.47 | 0.00 | 11,793,704.00 | -83,594.53 | |
| Net Change in Fund Balance - Governmental Funds | 3,267,652.04 | 2,206,707.77 | 1,060,944.27 | 2,290,300.00 | -83,592.23 | |
| Beginning Fund Balance - July 1 - Governmental Funds | -4,054,486.29 | -4,054,486.29 | 0.00 | 1,867,755.00 | -5,922,241.29 | |
| Ending Fund Balance - June 30 - Governmental Funds | -786,834.25 | -1,847,778.52 | 1,060,944.27 | 4,158,055.00 | -6,005,833.52 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Food Service - Funds 51 and 81 (510) (810) | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 1,105,593.74 | 1,105,593.74 | 0.00 | 1,105,593.00 | 0.74 | |
| Total Operating Revenues | 1,105,593.74 | 1,105,593.74 | 0.00 | 1,105,593.00 | 0.74 | |
| Expenditures-Not including Transfers Out or On-behalf | 2,490,481.94 | 2,736,777.83 | -246,295.89 | 2,841,704.00 | -104,926.17 | |
| Expenditures-On Behalf | 171,874.20 | 171,874.20 | 0.00 | 0.00 | 171,874.20 | |
| Expenditures - Depreciation Only (Fund 81) | 261,283.47 | 261,283.47 | 0.00 | 261,283.00 | 0.47 | |
| Total Operating Expenses | 2,923,639.61 | 3,169,935.50 | -246,295.89 | 3,102,987.00 | 66,948.50 | |
| Operating Income (Loss) | -1,818,045.87 | -2,064,341.76 | 246,295.89 | -1,997,394.00 | -66,947.76 | |
| Non-Operating Revenue - Interest Income Only (Local) - 1510 | 1,034.17 | 1,034.17 | 0.00 | 1,034.00 | 0.17 | |
| Revenue (State) - 3XXX | 65,642.00 | 29,222.00 | 36,420.00 | 201,096.00 | -171,874.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 171,874.20 | 171,874.20 | 0.00 | 0.00 | 171,874.20 | |
| Donated Commodities - 4550 | -131,020.00 | 120,701.00 | -251,721.00 | 120,701.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 1,561,015.00 | 1,597,435.00 | -36,420.00 | 1,597,435.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue Fund 81 (All) | -125.01 | -125.01 | 0.00 | -125.00 | -0.01 | |
| Expenditures Fund 81 - Not Depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 1,668,420.36 | 1,920,141.36 | -251,721.00 | 1,920,141.00 | 0.36 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change in Net Assets | -149,625.51 | -144,200.40 | -5,425.11 | -77,253.00 | -66,947.40 | See page 19 of audit report |
| Beginning Net Assets - July 1 | -55,619.04 | -55,619.04 | 0.00 | 6,209,161.00 | -6,264,780.04 | Beginning balance differences to be determined |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Fund 51 and 81 Ending Net Assets - June 30 | -205,244.55 | -199,819.44 | -5,425.11 | 6,131,908.00 | -6,331,727.44 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|--------------|------------|---|
| Day Care Operations - Fund 52 | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 1,300.00 | 1,300.00 | 0.00 | 0.00 | 1,300.00 | Unexplained difference; Day Care Operations are not included in audit report. |
| Total Operating Revenues | 1,300.00 | 1,300.00 | 0.00 | 0.00 | 1,300.00 | |
| Expenditures-Not including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures - Depreciation Only (Fund 81) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Income (Loss) | 1,300.00 | 1,300.00 | 0.00 | 0.00 | 1,300.00 | |
| Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 1,300.00 | 1,300.00 | 0.00 | 0.00 | 1,300.00 | |
| Beginning Net Assets - July 1 | -7,000.00 | -7,000.00 | 0.00 | 0.00 | -7,000.00 | |
| Ending Net Assets - June 30 | -5,700.00 | -5,700.00 | 0.00 | 0.00 | -5,700.00 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|-------------|------------|--------------|------------|----------|
| Adult Education operations - Fund 54 | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 15,355.00 | 15,355.00 | 0.00 | 15,355.00 | 0.00 | |
| Total Operating Revenues | 15,355.00 | 15,355.00 | 0.00 | 15,355.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 2,742.97 | 2,742.97 | 0.00 | 2,743.00 | -0.03 | |
| Total Operating Expenses | 2,742.97 | 2,742.97 | 0.00 | 2,743.00 | -0.03 | |
| Operating Income (Loss) | 12,612.03 | 12,612.03 | 0.00 | 12,612.00 | 0.03 | |
| Operating Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 12,612.03 | 12,612.03 | 0.00 | 12,612.00 | 0.03 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 12,612.03 | 12,612.03 | 0.00 | 12,612.00 | 0.03 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|-------------|---------------|---------------|------------------------|
| Other Enterprise (Proprietary) Funds - 5X | | | | | | |
| Operating Revenue - Not Interest Income (Local) - 1XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures-Not including Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Operating Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Operating Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue - Interest Income Only (Local) - 1510 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (State) - 3900 (On-Behalf Payments) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Federal) - 4XXX, not 4550 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Revenue (Other) - Not transfers In- 5XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Expenditures Other - Not Transfers Out | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Non-Operating Revenues (Expenses) Before Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Sources - Transfers In Only - 52XX Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Financing Uses - Transfers Out Only | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Transfers In (Out) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Proprietary Funds | | | | | | |
| Total Operating Revenues - Proprietary Funds | 1,122,248.74 | 1,122,248.74 | 0.00 | 1,120,948.00 | 1,300.74 | See explanations above |
| Total Operating Expenses - Proprietary Funds | 2,926,382.58 | 3,172,678.47 | -246,295.89 | 3,105,730.00 | 66,948.47 | |
| Operating Income (Loss) - Proprietary Funds | -1,804,133.84 | -2,050,429.73 | 246,295.89 | -1,984,782.00 | -65,647.73 | |
| Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds | 1,668,420.36 | 1,920,141.36 | -251,721.00 | 1,920,141.00 | 0.36 | |
| Net Transfers In (Out) - Proprietary Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Net Income (Loss) - Proprietary Funds | -135,713.48 | -130,288.37 | -5,425.11 | -64,641.00 | -65,647.37 | |
| Net Assets, July 1, 2008 - Proprietary Funds | -62,619.04 | -62,619.04 | 0.00 | 6,209,161.00 | -6,271,780.04 | |
| Net Assets, June 30, 2009 - Proprietary Funds | -198,332.52 | -192,907.41 | -5,425.11 | 6,144,520.00 | -6,337,427.41 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|--------------|------------|--------------|------------|---|
| Fiscal Agent Funds - Fund 6X | | | | | | |
| Additions (Local) - 1XXX | 175,729.69 | 175,729.69 | 0.00 | 184,375.00 | -8,645.31 | Refer to page 22 of audit report |
| Additions (State) – 3XXX | 0.00 | 0.00 | 0.00 | 41,951.00 | -41,951.00 | |
| Total Additions | 175,729.69 | 175,729.69 | 0.00 | 226,326.00 | -50,596.31 | |
| Deductions | 210,648.36 | 210,648.36 | 0.00 | 229,283.00 | -18,634.64 | |
| Total Deductions | 210,648.36 | 210,648.36 | 0.00 | 229,283.00 | -18,634.64 | |
| Change in Net Assets | -34,918.67 | -34,918.67 | 0.00 | -2,957.00 | -31,961.67 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 41,851.00 | -41,851.00 | Beginning balance differences to be determined |
| Ending Net Assets - June 30 | -34,918.67 | -34,918.67 | 0.00 | 38,894.00 | -73,812.67 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Trust and Agency Funds - Fund 7XXX | | | | | | |
| Additions (Local) - 1XXX | 2,606.44 | 2,606.44 | 0.00 | 0.00 | 2,606.44 | This is included in Fund 6X; refer to page 22 of the audit report |
| Additions (State) – 3XXX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Additions | 2,606.44 | 2,606.44 | 0.00 | 0.00 | 2,606.44 | |
| Deductions | 2,600.00 | 2,600.00 | 0.00 | 0.00 | 2,600.00 | |
| Total Deductions | 2,600.00 | 2,600.00 | 0.00 | 0.00 | 2,600.00 | |
| Change in Net Assets | 6.44 | 6.44 | 0.00 | 0.00 | 6.44 | |
| Beginning Net Assets - July 1 | 41,851.24 | 41,851.24 | 0.00 | 0.00 | 41,851.24 | |
| Ending Net Assets - June 30 | 41,857.68 | 41,857.68 | 0.00 | 0.00 | 41,857.68 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Fiduciary Funds | | | | | | |
| Total Additions - Fiduciary Funds | 178,336.13 | 178,336.13 | 0.00 | 226,326.00 | -47,989.87 | See above |
| Total Deductions - Fiduciary Funds | 213,248.36 | 213,248.36 | 0.00 | 229,283.00 | -16,034.64 | |
| Change in Net Assets - Fiduciary funds | -34,912.23 | -34,912.23 | 0.00 | -2,957.00 | -31,955.23 | |
| Beginning Net Assets July 1 - Fiduciary Funds | 41,851.24 | 41,851.24 | 0.00 | 41,851.00 | 0.24 | |
| Ending Net Assets - June 30 - Fiduciary Funds | 6,939.01 | 6,939.01 | 0.00 | 38,894.00 | -31,954.99 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Fund 51 On-Behalf Payments Comparison | | | | | | |
| Fund 51 - On-Behalf Revenues | 171,874.20 | 171,874.20 | 0.00 | 0.00 | 171,874.20 | On behalf payments are not separated in audit report. |
| Fund 51 - On-Behalf Expenditures | 171,874.20 | 171,874.20 | 0.00 | 0.00 | 171,874.20 | |
| Fund 51 - Difference On-Behalf Revenues to Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Depreciation Expense (0740) | | | | | | |
| Depreciation Expense - Fund 8 | 1,800,487.71 | 1,803,907.00 | -3,419.29 | 1,811,425.00 | -7,518.00 | Refer to page 32 of audit report; Technology Equipment - Adult Ed the difference is \$7517. |
| Depreciation Expense - Fund 81 | 261,283.47 | 261,283.47 | 0.00 | 261,283.00 | 0.47 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|---|----------------|---------------|---------------|---------------|---------------|--|
| On-Behalf Payments Comparison - Total All Funds | | | | | | |
| On-Behalf Payments (AFR - KDE Web) | 4,102,202.36 | 6,709,259.97 | -2,607,057.61 | 6,748,604.68 | -39,344.71 | See KDE website |
| On-Behalf Payments (Audit) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Refer to page 30 of audit report: On Behalf Payments totals \$6,619,667. |
| On-Behalf Payments (Audit - KDE Web) | -4,102,202.36 | -6,709,259.97 | 2,607,057.61 | -6,748,604.68 | 39,344.71 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Government Assets - Fund 8 | | | | | | |
| Additions | -2,390.35 | -2,390.35 | 0.00 | 0.00 | -2,390.35 | Not evaluating at this time |
| Deductions | 1,800,487.71 | 1,803,907.00 | -3,419.29 | 0.00 | 1,803,907.00 | |
| Change Total assets | -1,802,878.06 | -1,806,297.35 | 3,419.29 | 0.00 | -1,806,297.35 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | -1,802,878.06 | -1,806,297.35 | 3,419.29 | 0.00 | -1,806,297.35 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Food Service Assets - Fund 81 | | | | | | |
| Additions | -125.01 | -125.01 | 0.00 | 0.00 | -125.01 | Not evaluating at this time |
| Deductions | 261,283.47 | 261,283.47 | 0.00 | 0.00 | 261,283.47 | |
| Change Total assets | -261,408.48 | -261,408.48 | 0.00 | 0.00 | -261,408.48 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | -261,408.48 | -261,408.48 | 0.00 | 0.00 | -261,408.48 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Day Care Assets - Fund 82 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change Total assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Adult Education Assets - Fund 84 | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 7,517.02 | 7,517.02 | 0.00 | 0.00 | 7,517.02 | Not evaluating at this time |
| Change Total assets | -7,517.02 | -7,517.02 | 0.00 | 0.00 | -7,517.02 | |
| Total Assets - July 1, 2008 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Total Assets - June 30, 2009 | -7,517.02 | -7,517.02 | 0.00 | 0.00 | -7,517.02 | |

| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
|--|----------------|---------------|------------|--------------|---------------|-----------|
| Other Enterprise (Proprietary) Fund Assets - Fund 8X | | | | | | |
| Additions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deductions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Change Total assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Beginning Net Assets - July 1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | Un-audited AFR | Audited AFR | Difference | Audit Report | Difference | Comments |
| Total Fixed Assets | | | | | | |
| Total Additions - Fixed Assets | -2,515.36 | -2,515.36 | 0.00 | 0.00 | -2,515.36 | See above |
| Total Deductions - Fixed Assets | 2,069,288.20 | 2,072,707.49 | -3,419.29 | 0.00 | 2,072,707.49 | |
| Change in Total Fixed Assets | -2,071,803.56 | -2,075,222.85 | 3,419.29 | 0.00 | -2,075,222.85 | |
| Beginning Net Assets - July 1 - Fixed Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Ending Net Assets - June 30 - Fixed Assets | -2,071,803.56 | -2,075,222.85 | 3,419.29 | 0.00 | -2,075,222.85 | |